



**U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE**

Gentlemen:

The Internal Revenue Service is converting its records of organizations exempt under Sections 501(a) or 521 of the Internal Revenue Code so that the records can be maintained and processed on the Service's Automatic Data Processing (ADP) equipment. Processing on ADP will better serve the needs of the Government, exempt organizations, and the general public and will facilitate the preparation of rosters and publications listing exempt organizations, such as the Cumulative List of Organizations Contributions to Which Are Deductible (Publication 78).

Under the authority of Sections 6001 and 6033 of the Internal Revenue Code and regulations issued thereunder, each exempt organization is requested to complete the attached questionnaire and return it in the enclosed pre-addressed envelope within 15 days in order to facilitate this conversion.

It is important to your organization that the questionnaire be filled in completely and accurately, and returned promptly. Please forward this questionnaire immediately to the person authorized to act for the organization named on page 4, should this be necessary. Organizations which are no longer active or are not currently in an exempt status should so note as provided in the general instructions below and return it in the enclosed envelope. Organizations not returning questionnaires will be presumed either inactive or no longer interested in maintaining their tax-exempt status.

Sincerely yours,

Bertrand M. Harding

Acting Commissioner

GENERAL INSTRUCTIONS

1. Complete this questionnaire promptly unless your organization:
 - a. Has previously submitted a completed copy of this questionnaire to the Internal Revenue Service.
 - b. Has received a ruling or determination letter from the Service dated after June 30, 1964.
2. If your organization is no longer active or no longer tax

exempt, so indicate in item 1 of the questionnaire in lieu of the name and complete item 19 only.

3. The specific instructions are numbered to correspond with the questionnaire. Your answers should relate only to the organization to which this questionnaire is addressed. Use page 4 to provide explanatory information. Attach additional sheets if required.

4. Upon completion, detach and mail the questionnaire in the enclosed pre-addressed envelope.

SPECIFIC INSTRUCTIONS

(Please Read All Instructions Carefully Before Completing Questionnaire)

1. Enter in item 1 the complete, unabbreviated name of your organization. *Examples:* American Legion Shaw-Paulin Post Number 241; First Baptist Church Missionary Society.

2. If your organization has been issued an Employer Identification Number, record it in item 2. If not, insert "None."

3. Enter in item 3 the exact address (include ZIP code) of your organization. Whenever possible, use an address which will not change from year to year. If the address given is the business or home address of an individual, also include the name of such individual. *Examples:*

c/o John Smith, Treasurer
650 E. Main Street 225 Central Avenue
Elmville, Arkansas 66666 Elmville, Arkansas 66666

4. Enter in item 4 any name other than that shown in item 1 by which your organization is commonly known. *Example:* Veterans Victory Club.

5. If your organization has received an individual ruling or determination letter from the Internal Revenue Service, check box 1 in item 5. If your organization is covered by a group ruling, check box 2. Enter the date of the ruling or determination letter, if known, in the space provided. If you do not know the basis of your organization's exemption, or if the exemption is on some basis other than a ruling or determination letter, check box 3 and explain on page 4.

6. Enter in item 6 the subsection of the Internal Revenue Code under which your organization is exempt.

7. Table 1 on page 2 is a classification of exempt organizations arranged according to the exemption subsections of the Internal Revenue Code of 1954 and covers all of the specific purposes for which an exempt status is authorized. Select and circle the item or items that best describe your organization. Most organizations will select only one item; however, select all which apply. Then enter in item 7 the *line numbers* of the selected items. Organizations with exemptions under earlier provisions of law should disregard the subsection numbers shown in Table 1.

8. Check the one box in item 8 which best describes the legal form of your organization. If your organization is not a corporation, a trust, a partnership, or a cooperative, check box 5.

9. If your organization is a foundation, check box 1 or 2 as appropriate in item 9. A private foundation is one organized by an individual, a family, or a corporate or other business undertaking which is substantially supported by such parties.

A public foundation is one supported primarily by contributions from the general public or governmental bodies. If your organization is not a foundation, leave this item blank.

10. If your organization was organized or formed in the United States, its possessions, or its territories, check box 1 in item 10. Otherwise, check box 2.

11. Table 2 on page 4 is a listing of major purposes, activities, operations or types of exempt organizations. Circle any items listed in table 2 which describe the current *major* purposes, activities, operations or types of your organization. Circle as many items as may apply. Then enter in item 11 the *line numbers* of the the selected items.

12. Enter in item 12 the month in which your organization's accounting year ends.

13. If yours is a central or parent organization of a national, regional, or geographic grouping of organizations, check box 1 in item 13. If yours is an intermediate organization of a national, regional, or geographic grouping of organizations, such as the state headquarters of a national organization, check box 2. If yours is a local affiliate of a national, regional, or geographic grouping of organizations, or an auxiliary which is a local affiliate of a national, regional, or geographic grouping of auxiliaries, check box 3. If yours is an independent organization or independent auxiliary (i.e., not affiliated with a national, regional, or geographic grouping of organizations), check box 4.

14. If yours is a local or intermediate organization, give the full name and address of the central organization in item 14; if not leave this item blank.

15. If yours is a central or intermediate organization, record the number of your local affiliates in item 15; if not, leave this item blank.

16. Check the applicable boxes in item 16 to indicate the returns your organization has filed within the past three years.

17. If your organization filed a group return within the past three years, enter the number of organizations included in your latest return in item 17. Otherwise leave this item blank.

18. Enter in item 18 the city in which is located the District Director's office with which your organization filed its last return. If not required to file a return, enter the city of the District Director's office in which is located your organization's principal place of business (or address).

19. Enter signature, title, and date of signing in item 19.

TABLE 1—CLASSIFICATION OF EXEMPT ORGANIZATIONS

Line No.	Classification	Code subsection	Line No.	Classification	Code subsection
010	Government instrumentality -----	501(c) (1)	090	Voluntary employees' beneficiary association (Nongovernment employees) ----	501(c) (9)
020	Title-holding corporation -----	501(c) (2)	100	Voluntary employees' beneficiary association (Government employees) -----	501(c) (10)
030	Charitable organization -----	501(c) (3)	110	Teachers' retirement fund association ---	501(c) (11)
031	Educational organization -----	501(c) (3)	120	Benevolent life insurance association ---	501(c) (12)
032	Literary organization -----	501(c) (3)	121	Mutual ditch or irrigation company ----	501(c) (12)
033	Organization to prevent cruelty to animals	501(c) (3)	122	Mutual or cooperative telephone company	501(c) (12)
034	Organization to prevent cruelty to children -----	501(c) (3)	123	Organization like those on lines 120, 121 or 122 -----	501(c) (12)
035	Organization for public safety testing --	501(c) (3)	130	Burial association -----	501(c) (13)
036	Religious organization -----	501(c) (3)	131	Cemetery company -----	501(c) (13)
037	Scientific organization -----	501(c) (3)	140	Credit union -----	501(c) (14)
040	Civic league -----	501(c) (4)	141	Other mutual corporation or association --	501(c) (14)
041	Local association of employees -----	501(c) (4)	150	Mutual insurance company or association other than life or marine -----	501(c) (15)
042	Social welfare organization -----	501(c) (4)	160	Corporation financing crop operations --	501(c) (16)
050	Agricultural organization -----	501(c) (5)	170	Supplemental unemployment compensation trust or plan -----	501(c) (17)
051	Horticultural organization -----	501(c) (5)	180	Apostolic and religious organization ---	501(d)
052	Labor organization -----	501(c) (5)	190	Farmers' cooperative -----	521
060	Board of trade -----	501(c) (6)			
061	Business league -----	501(c) (6)			
062	Chamber of commerce -----	501(c) (6)			
063	Real-estate board -----	501(c) (6)			
070	Pleasure, recreational or social club ----	501(c) (7)			
080	Fraternal beneficiary society, order or association -----	501(c) (8)			